



Application for Refund

for

Sales and Use Tax

What's New

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- ☆ Community contribution
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Have Questions?

Call 850-488-8937

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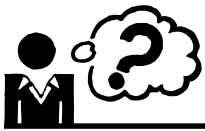
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Use the enclosed form to request a refund for:

- Sales and Use Tax
- Surtax
- Local Option Tax
- Annual Registration Fees
- Amusement Machine Certificate Fees
- Cash Bonds
- Community Contribution Tax Credit
- Solid Waste Fees
 - Battery Fees
 - New Tire Fees
 - Rental Car Surcharge
 - Gross Receipts on Dry Cleaning
- Exemptions authorized by Florida Statutes
 - Lemon Law
 - Enterprise Zone
 - New or Expanding Business
 - Motion Picture

**DR-26S
R. 01/03**



Frequently Asked Questions

- 1. Who can apply for a refund?**

Any business or individual who has made a payment directly to the Florida Department of Revenue or a county tax collector, which was not owed, was made in error, or was an overpayment, may apply for a refund. A refund for a payment made to a dealer or private tag agent must be requested from the dealer or private tag agent to whom the payment was made. Certain exceptions allow the Department to issue a refund to a business or individual who has paid tax to a dealer. See **Exemptions Granted by Statute**, Pages 10-12.
- 2. Is there a time limit for claiming a refund?**

Yes. The time limit allowed for claiming a refund has changed several times. Your time limit is determined by the date you paid the tax.

 - Tax paid on or after October 1, 1994, but before July 1, 1999 – five (5)-year limit.
 - Tax paid on or after July 1, 1999 – three (3)-year limit.
 - Bad debts have a unique statute of limitations. See Page 8.
 - Repossessed merchandise has a unique statute of limitations. See Page 8.
 - Enterprise zones have a unique statute of limitations. See Page 10.
- 3. May I take a credit on my return instead of applying for a refund?**

Yes. Dealers should:

 - 1) Refund the customer any overpayment of tax collected from the customer.
 - 2) Document internal records to explain why the adjustment is being made.
 - 3) Enter the amount on the “Less Lawful Deductions” line of the next return filed (Line 6 of the DR-15 or Line 5 of the DR-15EZ). The amount entered can equal but should not exceed the amount reported on the “tax collected” line (Line 5 of the DR-15 or Line 4 of the DR-15EZ). If the total amount to be recovered cannot be taken on three consecutive returns, apply for a refund instead of taking credit on the return(s).

If you have received a **credit memo** issued by the Florida Department of Revenue and you wish to take the credit on your return rather than applying for a refund, enter the credit amount on Line 8 of the DR-15 or Line 6 of the DR-15EZ.
- 4. What documentation should I submit with my application?**

Florida Statutes require that an application for refund must be supported by appropriate documentation to substantiate the validity of the claim. Accounting records for the time period involved are subject to audit verification. This application includes examples of the types of errors and overpayments commonly reported, and lists the documentation normally required to support these types of refund claims. If you do not have all of the items suggested, submit as many as possible. Each refund request is unique and you may be asked to provide additional items not listed. If you send copies of documents to the Department, please make sure they are legible. Upon receipt, the Department will review your Form DR-26S and supporting documents. Additional information may be needed; you will be notified of those requirements and of any proposed refund claim changes.
- 5. How long will it take to process my refund?**

Your refund claim will be processed within 90 days if the application is complete. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application.
- 6. Am I entitled to interest on my refund claim?**

Yes. The Department pays interest on refunds of most taxes and fees. Interest will be paid on claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent. The rates are updated January 1 and July 1 of each year.
- 7. May I have my CPA, attorney or consultant handle the refund request?**

Yes. A completed *Power of Attorney and Declaration of Representative* (DR-835), which authorizes the Department to discuss confidential tax matters with an alternate party, must accompany the refund application. To request Form DR-835, see Page 12.
- 8. Is it possible to have the audit performed at my location?**


Yes. If the documentation needed to verify your claim is extensive, you may attach a written request to have the audit performed at your location.



Application for Refund Sales and Use Tax

DR-26S
R. 01/03

Please complete Parts 1 through 8 and attach appropriate documentation.
Type or print clearly.

Part 1 Fill in name, address, and contact numbers.	Name of applicant/payee:	
	Mailing address:	City, State, ZIP:
	Location address (other than above):	City, State, ZIP:
	Business telephone number (include area code): ()	Home telephone number (include area code): ()
	Fax number including area code (optional): ()	E-mail address (optional):
Part 2 Sign and date this form.	Signature of applicant/representative:	
	Date:	
	Print name:	Title:
Important - A Florida Department of Revenue <i>Power of Attorney</i> (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative. Representative's phone number: ()		
Part 3 Enter amount of refund requested.	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
Part 4 Check box next to the type of tax you paid.	<input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Surtax <input type="checkbox"/> Other (please specify): _____	
Part 5 Provide the identification number under which the tax was paid. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.	Contract Object Number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	Sales Tax Certificate Number: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> / <input type="text"/>	
	Federal Employer Identification Number: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	Social Security Number: <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Part 6 Enter the collection period shown on the tax return(s) used to report the tax and/or when it was paid.	Collection period: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
	Date paid: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
Part 7A Clarify and speed up your refund claim by providing a brief explanation.	Explain the reason for this refund (additional sheets may be added): _____ _____ _____	
Important Note 	Attach Documentation Refund requests cannot be processed without complete documentation. Parts 7B and 7C (on reverse side) are designed to assist you in determining the documentation needed for this refund request.	

FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY

DOC TYPE 76

Refund Approval Amount	\$		Authorized By		Date	
Review Refund Amount	\$		Approved By		Date	

Part 7B Check the box next to the entity that collected the tax.	<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Department of Revenue <input type="checkbox"/> County Tax Collector </div> <input type="checkbox"/> Other: _____ Note: Tax paid to a dealer or to a private tag agent must be requested from the dealer or private tag agent unless specifically authorized by statute.			
Part 7C Check the box next to the reason you are requesting the refund. Refer to the page number indicated for appropriate documentation instructions. <div style="text-align: center;"> </div>	Individual	I am an individual and believe I paid too much tax when I purchased or registered a: <input type="checkbox"/> Motor vehicle (p. 5) <input type="checkbox"/> Boat (p. 5) <input type="checkbox"/> Aircraft (p. 5) <input type="checkbox"/> Mobile home (p. 5)	DOR Use Only REASON CODE	
	Registered Sales and Use Tax Dealer	I am a registered sales and use tax dealer and believe I am due a refund because of: <input type="checkbox"/> A correction to a previously filed return (p. 6) <input type="checkbox"/> A collection or accrual of tax on exempt items or items that were resold (p. 6) <input type="checkbox"/> A duplicate payment (p. 7) <input type="checkbox"/> A credit memo issued by the Department (p. 7) <input type="checkbox"/> An overpayment of estimated tax (p. 7) <input type="checkbox"/> A bad debt or repossession (p. 8) <input type="checkbox"/> An overpayment of an audit assessment (p. 9) <input type="checkbox"/> An overpayment of a warrant (p. 9) <input type="checkbox"/> An overpayment of a bill (p. 9) <input type="checkbox"/> A cash bond (p. 9) <input type="checkbox"/> A Community Contribution Tax Credit (p. 9)	1000 1000 1000 1000 1100 1100 1200 1300 1400 1500 1600 1600 1600 1600 1700	
	Exemptions Granted by Statute	I am an individual or business and believe I am due a refund for taxes previously paid on: <input type="checkbox"/> Enterprise zone business property (p. 10) <input type="checkbox"/> Enterprise zone building materials (p. 10) <input type="checkbox"/> New or expanding business machinery or equipment (p. 11) <input type="checkbox"/> Motion picture and recording industry equipment (p. 11) I am a motor vehicle manufacturer who has bought back a vehicle purchased in Florida and has already refunded the tax to the customer. <input type="checkbox"/> Lemon law (p. 12)	1800 1800 1900 2000 2100	
	Other	I am an individual or business and believe I am due a refund because: <input type="checkbox"/> Other (p. 12) Explain: _____ _____ _____ _____	2200	
Part 8 Attach documentation and mail this application to:	<div style="display: flex; justify-content: space-between;"> <div> FLORIDA DEPARTMENT OF REVENUE REFUND SUBPROCESS PO BOX 6490 TALLAHASSEE FL 32314-6490 </div> <div style="border: 1px solid black; padding: 5px; font-size: small;"> For further information regarding the DR-26S, the documentation required to process the refund, or to check on an application after it has been submitted, call us at 850-488-8937. </div> </div>			



Individuals who have purchased or registered a motor vehicle, boat, mobile home, or aircraft

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much detail as possible, such as a description of the property purchased or sold, parties involved in the transaction(s), relevant dates, the reason for the error or overpayment, name of the party who paid the tax to the taxing authority, and how the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible: copies of invoices, bills of sale, purchase contracts, tax collector receipts, registrations, cancelled checks used to pay the tax (front and back).

STEP 3

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Tax was paid to Florida but vehicle was taken out of state.

- Proof of registration in another state or territory.
- Sworn *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123) showing intent to remove vehicle from Florida. (Vehicle must be licensed in another state within 45 days after date of purchase.)

■ Tax was paid to another state.

- Proof of tax legally imposed and paid to another state.

■ Vehicle was used six (6) months or more prior to entering Florida.

- Proof of registration in and tax payment to another state.
- Bill of sale, repair invoices, or similar documents to establish six months of use outside Florida.

■ Title was cancelled and/or vehicle was declared stolen or non-salvageable.

- Proof of title cancellation issued by the Florida Department of Highway Safety and Motor Vehicles.
- Stolen vehicle police report, and/or
- Notice of non-salvageable designation from the Florida Department of Highway Safety and Motor Vehicles.

■ Trade-in or dealer discount was not deducted.

- Proof discount was a dealer discount and not a manufacturer discount.
- Proof of trade-in allowed.

■ Motor vehicle was direct-shipped out of Florida or did not enter Florida.

- Proof of direct shipment, such as a bill of lading or other shipping document.

■ Taxpayer is exempt from paying tax to Florida.

- Explanation of the type of exemption and applicable proof. Depending on the type of exemption, provide one or more of the following documents:
 - ⇒ *Annual Resale Certificate* (DR-13).
 - ⇒ Exemption card issued by the US Department of State.
 - ⇒ Medical prescription for special attachments and itemized cost for each attachment.
 - ⇒ Proof vessel is used exclusively for charter fishing and a copy of the vessel's insurance policy.
 - ⇒ Proof taxpayer has NATO military status and is stationed in Florida.

■ Non-taxable title transfer.

- Description of type of exempt title transfer.
- Proof of exempt transfer. Depending on the type of title transfer, provide one or more of the following documents:
 - ⇒ Sworn statement containing a description of all property and names and addresses of all parties (for trades of equal value and gifts).
 - ⇒ Proof of marital status (for spouses added to or deleted from a title and/or lien).
 - ⇒ Court documents showing divorce settlement.
 - ⇒ Proof of dissolution of partnership.
 - ⇒ Proof corporations are 100 percent commonly owned.
 - ⇒ Copy of will or proof of inheritance.

■ Mobile home was purchased as real property.

- Purchase contract and closing statement.
- Proof seller owned both land and mobile home and that the county property appraiser assessed the property as real property prior to purchase.

■ Tax was paid on furnishings or attachments to mobile home or boat.

- List of accessories and furnishings with price for each item, signed and notarized by seller.



Dealers who are correcting previously filed returns

Use this documentation guide to correct the following returns:

- **Sales and Use Tax Return (DR-15)**
- **Sales and Use Tax Return (DR-15EZ)**
- **Consolidated Sales and Use Tax Return (DR-7 and DR-15s)**
- **Solid Waste and Surcharge Return (DR-15SW)**
- **Annual Registration Fee (DR-15AR)**
- **Out-of-State Purchase Return (DR-15MO)**
- **Application for Amusement Machine Certificate (DR-18)**

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- Type of business transacted.
- Parties to the transaction(s).
- Description of the property purchased or sold.
- Dates that transactions occurred.
- The reason for the error or overpayment.
- How the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of original return(s).
- Copy of corrected return(s).
- Copy of invoice(s).
- Copy of contract(s).
- Copy of purchase order(s).
- Copy of bill(s) of sale.
- Copy of lease(s) if a rental is involved.

STEP 3

Provide accounting records.

Include all applicable accounting records, such as journals that itemize sales, purchases, and/or rental receipts. These records must be provided to allow verification of gross, exempt, taxable, and tax collected amounts reported on the original return(s) filed; and to allow verification that the refund amount claimed was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.

STEP 4

Provide proof of exempt transactions.

Include as much of this information as possible:

- Copy of customer(s) exemption certificate(s).
- Copy of customer(s) blanket certificate(s) of resale.
- Copy of customer(s) direct pay permit(s).
- Copy of customer(s) affidavit(s).
- Copy of customer(s) tax exempt card(s).
- Proof of shipment(s) or export(s).

STEP 5

Provide proof of refund or credit to customer.

- A. If tax was collected from the customer or lessee, provide:
- Copy of the cancelled refund check (front and back) issued to the customer, *or*
 - Copy of the credit memo issued to the customer and the customer's letter of acknowledgment on business letterhead.
- B. If tax was not collected from the customer or lessee, provide:
- Proof of correcting accounting entries, *and*
 - Copy of the customer's or lessee's payment history showing the amount the customer or lessee was billed and the amount paid.

Note: The state cannot approve a refund to a dealer until the dealer has provided proof of refund or credit to the customer(s), or in the case of rentals, to the tenant or lessee.

STEP 6

Provide proof the refund was not taken on a subsequent return.

- A. Provide explanation(s) of any entries on the "Less Lawful Deductions" line of subsequent returns (Line 6 of the DR-15 or Line 5 of the DR-15EZ).
- B. Accounting records for the month the credit memo was issued. These records must show that the credit was not used to reduce the tax collected amount.

Requirements for Refund Sampling

Effective January 1, 2003, taxpayers may establish the amount of a sales and use tax refund or deficiency through sampling. Some requirements/limitations apply:

- Taxpayer's records **must** be adequate and voluminous.
- The sample **must** reflect overpayments and underpayments.
- Fixed assets cannot be sampled.
- Submit a *Refund Sampling Methodology Application* (Form DR-370060). To obtain this form, see Page 12.

For more information about sampling, see section 212.12(6)(c)3., Florida Statutes and Rule 12-26, Florida Administrative Code. Tax laws are available on the Department's Internet site at www.myflorida.com/dor/law.



Dealers who have made duplicate payments

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much detail as possible, such as the method of payment, dates that payments were sent, and sales tax registration/certificate numbers used when the tax was paid.

Note: Consolidated filers should provide a list of all account numbers associated with the consolidated account.

STEP 2

Provide relevant documents.

- A. If payment was made by check, provide a copy of the front and back of the cancelled check(s).
- B. If payment was made by electronic transmission, provide copies of the transmission verification(s) as well as the bank statement(s) showing deduction(s).

STEP 3

Locate your reason for requesting a refund from the reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ More than one payment was sent to Florida Department of Revenue.

- Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

■ Payment was made by more than one party or to more than one account.

- Provide the applicable accounting records for each party or account (sales, purchase, and/or rental receipts journals). These records must be provided to allow verification of gross sales, exempt sales, taxable sales, and tax collected amounts reported on the original return(s) filed; and to allow verification that the amount claimed for refund was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.



Dealers who are claiming a refund due to:

- Credit memo(s) issued by the Department
- Estimated tax remaining on a closed account
- Overpayment of estimated tax

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much information as possible about the type of credit you want refunded.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of the original return filed for which a credit memo was issued.
- Copy of the credit memo.
- Copy of the front and back of the cancelled check(s) with which the tax was paid, or a copy of the electronic transmittal confirmation(s).

STEP 3

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Collection allowance was not deducted from return.

- Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

■ Credit memo was issued after a return was corrected.

- Refer to "Dealers who are correcting previously filed returns" on Page 6 for instructions.

■ Credit memo was issued for overpayment of the original return(s).

- Explain the reason the overpayment occurred.
- Provide accounting records that verify gross sales, exempt sales, taxable sales, and tax collected for the return reporting period.

■ Credit memo was issued for overpayment of penalty/interest.

- Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

■ Credit memo was issued for overpayment of a bill or for payment of a bill that was waived.

- Explain the reason the bill was waived.
- Provide a copy of any correspondence from the Florida Department of Revenue regarding the bill or bill waiver.

■ Estimated Tax Credits: Estimated tax was overpaid or remained after the account was closed.

- Provide item listed in Step 1 only.
- Explain how the claimed refund amount was computed.

Note: Consolidated filers should provide a list of all account numbers associated with the consolidated account.



Dealers who are claiming refund due to bad debts or repossessions

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- The type of property involved.
- How the refund amount was computed.
- List of the parties involved in the transaction(s), including: name of buyer, name of seller, name of party that financed the purchase, name of party that remitted the tax to the Florida Department of Revenue, and name of party from whom the tax was collected.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copies of invoices or bills of sale verifying the original sale and copies of finance contracts.

STEP 3

Provide accounting records.

Include the sales journal(s) to allow verification of gross sales, exempt sales, taxable sales, and tax collected amounts reported on the original return(s) filed; and to allow verification that the refund amount claimed was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.

STEP 4

Locate your reason for requesting a refund from the reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Bad debt(s) written off.

- Itemized schedule of bad debts being written off.
- Copy of federal tax return and/or journal entries showing write-off.
- List of any charges not subject to tax.
- List of interest, finance or service charges incorporated in the debt.

■ Repossessed motor vehicle(s).

- *Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles* (DR-95B) listing repossessions of motor vehicles in detail. For information on obtaining forms, see Page 12.
- Proof of repossession, such as repossessed title or certificate of repossession.
- List of any charges not subject to tax, such as finance or service charges.

■ Repossessed item(s) other than motor vehicle(s).

- *Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed* (DR-95A) listing repossessions of tangible personal property in detail. For information on obtaining forms, see Page 12.
- List of any charges not subject to tax, such as finance or service charges.

Statute of limitations for bad debts:

Bad debts must be claimed within 12 months after they are charged off for federal income tax purposes.

Statute of limitations for repossessions:

Refunds of tax paid on repossessed merchandise must be claimed within 12 months after repossession.

See Rule 12A-1.012, Florida Administrative Code, for more information on bad debts and repossessions.



Dealers who have:

- Overpaid an audit assessment or are requesting an adjustment of a paid audit assessment
- Overpaid a warrant or are requesting an adjustment of a paid warrant
- Overpaid a bill or are requesting an adjustment of a paid bill
- Paid a cash bond to secure sales and use tax payments

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

STEP 2

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Overpayment of an audit assessment or request for adjustment of an audit assessment.

- Audit number(s).
- Time period of the audit.
- Audit papers or worksheets.
- Copy of audit closing agreement.
- Copy of audit payment schedule.
- Copy of the front and back of cancelled check(s) with which the audit payment(s) was made.
- Explanation as to why the audit assessment should be adjusted.
- Show how the refund amount was computed.

■ Overpayment of a warrant or request for adjustment of a warrant.

- Warrant number(s).
- Time period of the warrant assessment.
- Warrant payment schedule.

- Copy of the front and back of cancelled check(s) with which warrant payment(s) was made.
- Copy of correspondence from the Florida Department of Revenue regarding the warrant.
- Explanation and documentation to substantiate claims of reasonable cause for adjustment.

■ Overpayment of a bill or request for adjustment of a paid bill (Notice of Tax Action, DR-100).

Note: If you are correcting a return, see Page 6.

- Copy of the original return for which the bill (*Notice of Tax Action*) was assessed.
- Copy of the bill (*Notice of Tax Action*).
- Copy of the front and back of the cancelled check(s) with which the bill payment(s) was made.
- Copy of correspondence from the Florida Department of Revenue regarding the bill (*Notice of Tax Action*).
- Explanation as to why the bill should be adjusted.
- Documentation to substantiate claims of reasonable cause for adjustment.

■ Paid a cash bond

- Explain why the cash bond was required and why it is no longer needed.
- Copy of the bond.
- Copy of the front and back of the cancelled check.
- The sales tax number of the business that holds the bond.



Dealers who are claiming a refund for approved community contributions

[See section 212.08(5)(q), Florida Statutes, *Community contribution tax credit for donations*]

Follow the steps below to document your refund claim:

Step 1

Prior to submitting an Application for Refund – Sales and Use Tax (DR-26S), you must:

Complete an *Application for a Community Contribution Tax Credit* (Form 8E-17TCA#01), available from the Office of Tourism, Trade and Economic Development (OTTED). To get more information about this tax credit or a copy of the application, call OTTED at 850-487-2568. Your community contribution application must be approved by OTTED **before** you can request a refund of taxes paid.

Step 2

Provide the following with Form DR-26S:

- Copy of the *Community Contribution Tax Credit Approval Letter(s)* issued by OTTED.
- Copy of your completed, approved *Application for a Community Contribution Tax Credit*.
- Sales Tax Registration Number(s) – If you are a consolidated filer, provide your consolidated sales tax registration number. If you are not a consolidated filer, provide a list of sales tax registration numbers to which the credit is to be applied.



Exemptions granted by statute: Enterprise zone

- **Business property**

Refund of tax previously paid on business property purchased to be used in an enterprise zone, by a business located in an enterprise zone (see Rule 12A-1.107, F.A.C.)

- **Building materials**

Refund of tax previously paid on building materials used in the rehabilitation of real property located in an enterprise zone (see Rule 12A-1.107, F.A.C.)

Follow the steps below to document your refund claim:

STEP 1

Call or write to your zone contact and obtain an enterprise zone application form for the type of refund you wish to apply for.

For information on zone locations and contacts, call the Office of Tourism, Trade, and Economic Development at 850-487-2568.

STEP 2

Complete the enterprise zone application form.

Note: To be eligible for a refund of more than \$5,000, at least 20 percent of your full-time employees must reside in the enterprise zone. If applicable, provide names and addresses of the full-time employees in your business.

Include the identifying zone number for each employee residing in the enterprise zone.

STEP 3

Select the type of enterprise zone refund you are requesting and provide the information to document your claim. Note: Do not include discretionary sales surtax in enterprise zone refund claims.

■ Business Property

- Copy of invoice(s). Each unit must have a price of at least \$5,000.
- Description of property purchased.
- Serial number or other permanent identification.
- If the property was shipped to a non-enterprise zone location, provide a detailed explanation.
- If use tax was self-accrued by the business, provide the purchase journal that corresponds to the tax return filed.
- If tax was paid to the vendor, supply the vendor's sales tax number.

■ Building Materials – Invoice Method

- Copy of invoice(s).
- Description of improvements made.
- Tax assessment number for the property.
- Copy of the building permit.
- Itemized list of materials, separately priced and listing sales tax paid. The list must be sworn to by a licensed contractor, under penalty of perjury.
- Certification by the local building inspector that the improvements are substantially complete.
- Proof that the applicant is the owner, lessee, or lessor of the rehabilitated real property at the time of refund application.

■ Building Materials – Formula Method

[See section 212.08(5)(g)1.e., Florida Statutes]

- Copy of the building permit.
- Certification by the local building inspector that the improvements are substantially complete.
- Letter from the property appraiser's office providing the assessed value before and after improvements.
- Proof that the applicant is the owner, lessee, or lessor of the rehabilitated real property at the time of refund application.

Note: A building materials refund claim must be at least \$500.

STEP 4

Have the zone contact sign and certify your enterprise zone application form and supporting documentation.

STEP 5

Submit the original, signed, certified enterprise zone application with the *Application for Refund – Sales and Use Tax* (DR-26S).

Statute of limitations for business property:

Application for Refund – Sales and Use Tax (DR-26S) must be mailed within six (6) months from the purchase invoice date or ship date.

Statute of limitations for building materials:

Application for Refund – Sales and Use Tax

(DR-26S) must be mailed within six (6) months from date the certificate of occupancy is issued or within six (6) months from the date the local building inspector has certified the project to be substantially complete. If using assessed values, the application would be mailed within 90 days after the property is subject to assessment.



Exemption granted by statute: New or expanding business

Refund of tax previously paid on machinery and equipment used in a new or expanding business [see section 212.08(5)(b), Florida Statutes]

Follow the steps below to document your refund claim:

STEP 1

Prior to submitting an *Application for Refund – Sales and Use Tax (DR26S)*, you must:

Apply for a temporary tax exemption permit. A business **must** apply for a Temporary Tax Exemption Permit, whether it seeks to make tax-exempt purchases of machinery and equipment or seeks a refund of previously paid taxes on machinery and equipment. To avoid any delays in obtaining the permit or a refund, submit a fully completed *Application for Temporary Tax Exemption Permit* (Form DR-1214) to:

**Technical Assistance and Dispute Resolution
Florida Department of Revenue
PO Box 7443
Tallahassee FL 32314-7443**

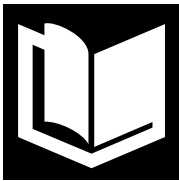
After evaluating your application, the Florida Department of Revenue will send you a *Letter of Determination*. If the Department determines that your business qualifies for this program, it will issue a *Temporary Tax Exemption Permit* for future purchases, or give you instructions for applying for a refund of tax paid on prior purchases.

STEP 2

Provide the following with the *Application for Refund – Sales and Use Tax (DR-26S)*:

- Copy of the *Letter of Determination*.
- Copy of the approved *Application for Temporary Tax Exemption Permit* (DR-1214).
- Copy of the invoice(s) relating to the qualifying machinery and equipment.
- Copy of the certified statement from the vendor(s), if the tax was paid to vendor(s).
- Copy of the applicable tax return(s) and purchase journal(s) if the tax was self-accrued.
- Copy of the applicable production records to substantiate the increase in productive output for an expanding business.
- Additional records as may be requested by the Department's auditor.

Note: All new or expanding business refund claims must be verified by a Department of Revenue auditor at the project location before the refund application (Form DR-26S) can be considered complete.



Exemption granted by statute: Motion picture exemptions

Refund of tax previously paid on qualifying motion picture equipment, video equipment, or sound recording equipment purchased or leased for productions in Florida [see section 212.08(5)(f), Florida Statutes]

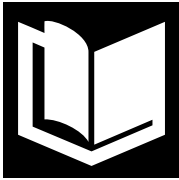
Effective January 1, 2001, any qualified production company engaged in Florida in the production of motion pictures must apply for a certificate of exemption. A signed copy of this certificate must be presented to the seller/lessor when making purchases and rentals of qualified production equipment.

Production companies doing business in Florida may obtain an *Entertainment Industry Qualified Production Company Application for Certificate of Exemption* (Form DR-230) by downloading it from the Department's Internet site at www.myflorida.com/dor/forms or calling the Governor's Office of Film and Entertainment at 877-352-3456.

To request a refund on purchases or rentals made **prior to January 1, 2001**, complete Form DR-26S and submit it with the following documentation:

- Producer's statement declaring that the equipment was used exclusively as an integral part of production activities and for no other purpose.
- Name of the primary production location where the items were used.
- Copies of invoices.
- Summary schedule of invoices.

Note: County surtax may be included in motion picture refund claims.



Exemption granted by statute: Lemon law

Reimbursement to motor vehicle manufacturers of tax previously paid on a vehicle purchased in Florida, when the manufacturer agrees to buy back the vehicle [see Rule 12A-1.007(24), Florida Administrative Code]

Provide the documents listed below to support your refund claim:

- Copy of the bill of sale, purchase order, or buyer's order (mileage must be legible on each).
- Three (3) repair orders (mileage must be legible on each). The State of Florida Attorney General's Board decision is acceptable in lieu of the three repair orders. Decisions by private boards are not accepted.

- Copy of the front and back of the cancelled check with which the customer or lien holder was reimbursed.
- Copy of the acceptance letter signed by the customer, agreeing to the terms of the buy-back.
- Copy of the arbitration agreement, if arbitration was necessary.



Other

A miscellaneous category for refunds that do not fit into any of the other categories provided

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- Type of business transacted.
- Parties to the transaction(s).
- Description of the property purchased or sold.
- Relevant dates.
- The reason for the error or overpayment.
- How the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of invoice(s). Copy must be legible.
- Copy of contract(s).
- Copy of purchase order(s).
- Copy of bill(s) of sale.
- Copy of lease(s) if a rental is involved.

STEP 3

Provide proof of payment.

- Copy of the front and back of the cancelled check with which payment was made.

For Information, Forms, and Online Filing



Online filing

You can file for a refund of tax overpayments via the Department's Internet site at www.myflorida.com/dor/forms/refund.html



For information and forms, visit

www.myflorida.com/dor

Need Assistance?

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



Need Forms?

To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms/order or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.